

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Whitley Co Cons Schools (8665)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$4,492,291	\$4,044,114	\$4,110,365	\$4,989,489	11%	23%	21%
	11200 Regular Programs; Middle/Junior High	\$2,145,792	\$2,387,249	\$2,441,522	\$2,874,241	34%	20%	18%
	11300 Regular Programs; High School	\$2,201,809	\$2,479,518	\$2,329,194	\$2,870,743	30%	16%	23%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$132,785	\$87,327	n/a	n/a	-34%
	11420 Vocational Education; Agriculture B	\$129,961	\$81,558	\$79,147	\$100,327	-23%	23%	27%
	11450 Vocational Education; Consumer and Homemaking	\$121,702	\$161,452	\$181,901	\$219,622	80%	36%	21%
	11470 Vocational Education; Business Education	\$10,085	\$1,079	\$2,017	\$1,704	-83%	58%	-16%
	11510 Vocational Education; Cooperative Education	\$52,893	\$127,312	\$163,251	\$204,951	287%	61%	26%
	11520 Vocational Education; Area School Participation	-\$450	\$0	\$0	\$0	n/a	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$13,499	\$0	\$0	n/a	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$14,787	\$9,159	\$17,514	\$3,215	-78%	-65%	-82%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$35,937	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$9,228	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$5,176	\$1,762	\$7,047	\$6,283	21%	257%	-11%
	12610 Learning Disability	\$46,261	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$13,319	\$0	\$1,271	\$58	-100%	n/a	-95%
	12810 Special Education Preschool	\$0	\$73,886	\$80,748	\$104,513	n/a	41%	29%
	12900 Other Special Programs	\$300,313	\$1,302,119	\$1,366,109	\$1,674,821	458%	29%	23%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$7,594	\$9,664	\$3,874	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$53,680	\$19,409	\$12,488	\$9,437	-82%	-51%	-24%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,536	\$8,480	\$3,490	n/a	38%	-59%
	14300 Summer School Programs; High School	\$153,961	\$54,110	\$27,614	\$21,003	-86%	-61%	-24%
	16200 Preventive Remediation	\$187,042	\$316,484	\$496,245	\$431,599	131%	36%	-13%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,554	\$0	\$26,893	\$33,020	144%	n/a	23%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$214,760	\$332,397	\$153,174	\$154,439	-28%	-54%	1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$489,380	\$0	\$0	\$0	-100%	n/a	n/a
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$52,539	\$0	\$1,923	\$0	-100%	n/a	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$106,223	\$110,774	\$137,787	n/a	30%	24%
	22220 Library/Media Services; School Library	\$348,126	\$291,708	\$300,867	\$341,540	-2%	17%	14%
	22230 Library/Media Services; Audiovisual	\$154,262	\$16,793	\$16,445	\$11,527	-93%	-31%	-30%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$9,127	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$76,720	\$147,689	\$168,868	\$210,599	175%	43%	25%
	24100 Office of The Principal	\$1,202,284	\$1,456,333	\$1,482,055	\$1,713,452	43%	18%	16%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$13,189	\$32,293	\$32,637	\$31,543	139%	-2%	-3%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$182,337	\$214,429	\$176,069	\$229,058	26%	7%	30%
	26497 2007 Account Code - Teachers Retirement Fund	\$543,700	\$766,627	\$801,850	\$325,552	-40%	-58%	-59%
Student Academic Achievement Total		\$13,245,422	\$14,449,403	\$14,733,128	\$16,827,277	27%	16%	14%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$17,921	\$42,046	\$26,051	\$15,407	-14%	-63%	-41%
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$1,226	\$1,000	\$0	n/a	-100%	-100%
	21120 Attendance and Social Work Services; Attendance Services	\$29,911	\$20,660	\$22,618	\$29,952	0%	45%	32%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$1,630	n/a	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$11,650	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$29,072	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$449,851	\$439,780	\$496,367	\$596,561	33%	36%	20%
	21230 Guidance Services; Appraisal Services	\$19,541	\$29,285	\$36,111	\$32,465	66%	11%	-10%
	21240 Guidance Services; Information Services	\$979	\$0	\$0	\$0	-100%	n/a	n/a
	21320 Health Services; Medical Services	\$0	\$110	\$2,211	\$30	n/a	-73%	-99%
	21340 Health Services; Nurse Services	\$62,252	\$115,407	\$117,264	\$159,215	156%	38%	36%
	21390 Health Services; Other Health Services	\$16,295	\$3,333	\$4,290	\$3,596	-78%	8%	-16%
	21410 Psychological Services; Service Area Direction	\$0	\$60,421	\$61,922	\$76,847	n/a	27%	24%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$12,125	\$27,340	\$30,794	n/a	154%	13%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$111,810	\$11,509	\$13,663	\$13,334	-88%	16%	-2%
	22130 Improvement of Instruction; Instructional Staff Training	\$356,954	\$60,771	\$30,302	\$32,342	-91%	-47%	7%

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	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,010	\$7,184	\$5,162	\$9,712	> 500%	35%	88%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$248,217	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$158,171	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$69,511	\$39,007	\$48,290	\$54,665	-21%	40%	13%
	23210 Executive Administration; Office of The Superintendent	\$205,069	\$283,038	\$292,406	\$333,586	63%	18%	14%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$8,000	\$8,000	\$8,097	n/a	1%	1%
	24900 Other Support Services, School Administration	\$9,158	\$24,395	\$24,555	\$29,871	226%	22%	22%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$1,297	n/a	n/a	n/a
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$20,987	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$3,908	\$5,402	\$4,020	\$1,826	-53%	-66%	-55%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$250	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$39,884	\$91,555	\$103,172	\$51,317	29%	-44%	-50%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$788,925	\$529,857	\$618,756	n/a	-22%	17%
Student Instructional Support Total		\$1,434,777	\$2,044,177	\$1,854,601	\$2,528,925	76%	24%	36%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$12,479	\$33,198	\$32,004	\$36,292	191%	9%	13%
	23160 Board of Education; Promotion Expenses	\$3,297	\$2,679	\$6,230	\$6,797	106%	154%	9%
	25110 Fiscal Services; Office of The Business Manager	\$79,548	\$65,541	\$67,303	\$87,022	9%	33%	29%
	25120 Fiscal Services; Service Area Direction	\$17,847	\$43,198	\$42,804	\$54,982	208%	27%	28%
	25130 Fiscal Services; Budgeting	\$367	\$0	\$0	\$0	-100%	n/a	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$41,943	\$32,460	\$32,835	\$40,473	-4%	25%	23%
	25150 Fiscal Services; Payroll Services	\$28,461	\$34,541	\$35,639	\$39,651	39%	15%	11%
	25160 Fiscal Services; Financial Accounting	\$45,490	\$10,520	\$10,140	\$9,667	-79%	-8%	-5%
	25191 Other Fiscal Services; Refund of Revenue	\$2,105	\$3,227	\$2,754	\$4,358	107%	35%	58%
	25195 Other Fiscal Services; Bank Account Service Charge	\$640	\$0	\$6,714	\$8,708	> 500%	n/a	30%
	25199 Other Fiscal Services; Other	\$0	\$0	\$241	\$199	n/a	n/a	-17%
	25300 Printing, Publishing, and Duplicating Services	\$18,058	\$60,619	\$55,654	\$58,454	224%	-4%	5%
	25890 Other Technology Services	\$0	\$0	\$0	\$23,581	n/a	n/a	n/a
	25920 Ditch Assessments	\$819	\$784	\$251	\$0	-100%	-100%	-100%
	25950 Other Assessments	\$0	\$8,280	\$730	\$96	n/a	-99%	-87%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$18,472	\$23,115	\$22,553	\$24,235	31%	5%	7%
	26100 2007 Account Code - Support Services, Direction of Central Support Services	\$0	\$30,160	\$31,099	\$15,824	n/a	-48%	-49%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$22,788	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,952,547	\$2,184,058	\$2,203,260	\$2,604,200	33%	19%	18%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$176,229	\$96,911	\$91,588	\$112,521	-36%	16%	23%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$186,608	\$413,714	\$421,148	\$476,221	155%	15%	13%
	26499 2007 Account Code - Other	\$0	\$158,829	\$155,630	\$77,865	n/a	-51%	-50%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,251	\$5,725	\$3,405	\$6,102	-2%	7%	79%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$11,515	\$0	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$180,559	\$239,724	\$199,674	\$159,860	-11%	-33%	-20%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$25,056	\$25,689	\$27,045	\$32,017	28%	25%	18%
	27010 Student Transportation; Service Area Direction	\$37,959	\$103,942	\$105,488	\$122,558	223%	18%	16%
	27100 Student Transportation; Vehicle Operation	\$582,130	\$603,389	\$656,068	\$744,225	28%	23%	13%
	27200 Student Transportation; Monitoring Services	\$17,889	\$35,412	\$47,895	\$53,362	198%	51%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$197,528	\$353,385	\$369,268	\$593,907	201%	68%	61%
	27400 Student Transportation; Purchase of School Buses	\$425,422	\$445,140	\$289,066	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$34,750	\$92,071	\$59,068	\$50,954	47%	-45%	-14%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$1,167	\$1,030	\$538	n/a	-54%	-48%
	27900 Student Transportation; Other Student Transportation Services	\$50,150	\$32,769	\$30,162	\$34,900	-30%	7%	16%
	27910 Student Transportation; Bus Driver Training	\$2,562	\$3,765	\$4,924	\$5,911	131%	57%	20%
	31100 Food Services Operations; Service Area Direction	\$32,968	\$39,836	\$40,842	\$47,884	45%	20%	17%
	31200 Food Services Operations; Food Preparation and Dispensing	\$342,109	\$438,660	\$451,034	\$530,198	55%	21%	18%
	31300 Food Services Operations; Food Delivery	\$50	\$0	\$261	\$226	349%	n/a	-13%
	31400 Food Services Operations; Food Purchases	\$466,226	\$494,056	\$523,229	\$546,586	17%	11%	4%
	31900 Other Food Services	\$252	\$334	\$331	\$330	31%	-1%	0%
	33100 Community Service Operations; Direction of Community Services	\$0	\$10,050	\$1,690	\$0	n/a	-100%	-100%

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Whitley Co Cons Schools (8665)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	33200 Community Recreation	\$31,167	\$48,531	\$54,058	\$53,495	72%	10%	-1%
	33300 Civic Services	\$308	\$316	\$458	\$4,546	> 500%	> 500%	> 500%
	33400 Athletic Coaches	\$199,185	\$252,362	\$249,658	\$285,309	43%	13%	14%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$5,000	n/a	n/a	n/a
	33950 Step Ahead	\$5,420	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$37	\$0	\$0	\$0	-100%	n/a	n/a
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$39,738	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$12,000	\$8,724	\$10,372	\$10,958	-9%	26%	6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$77,188	\$97,247	\$31,862	\$108,120	40%	11%	239%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$3,033	\$207	\$0	\$175	-94%	-15%	n/a
Overhead and Operational Total		\$5,337,901	\$6,545,851	\$6,375,466	\$7,118,045	33%	9%	12%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$524,191	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$174,795	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$34,306	\$94,943	\$75,354	\$25,701	-25%	-73%	-66%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$3,300	\$24,200	\$0	\$0	-100%	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$753,935	\$785,614	\$579,076	n/a	-23%	-26%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$154,163	\$308,326	n/a	n/a	100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$15,895	n/a	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$52,931	\$51,706	\$55,295	\$71,929	36%	39%	30%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$33,137	\$171,922	\$206,261	\$241,172	> 500%	40%	17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,870	\$107,605	\$99,409	\$97,642	309%	-9%	-2%
	51100 Debt Services; Principal on Debt; Bonds	\$494,867	\$34,867	\$34,867	\$34,867	-93%	0%	0%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$384,479	\$389,650	\$475,247	n/a	24%	22%
	52100 Debt Services; Interest on Debt; Bonds	\$1,341,033	\$0	\$0	\$0	-100%	n/a	n/a
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$153,002	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$708,964	\$4,048,868	\$4,106,110	\$3,624,884	411%	-10%	-12%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$556,584	n/a	n/a	n/a
Nonoperational Total		\$3,391,392	\$5,672,525	\$5,906,722	\$6,184,324	82%	9%	5%
prorated								
	26491 2007 Account Code - PERF	\$494,705	\$401,427	\$431,243	\$217,915	-56%	-46%	-49%
	26492 2007 Account Code - Social Security	\$1,045,852	\$1,252,569	\$1,288,675	\$525,642	-50%	-58%	-59%
	26493 2007 Account Code - Workmen's Compensation	\$54,410	\$140,507	\$100,664	\$126,823	133%	-10%	26%
	26494 2007 Account Code - Group Insurance	\$1,394,087	\$4,973,147	\$5,452,473	\$1,543,679	11%	-69%	-72%
	26496 2007 Account Code - Unemployment Compensation	\$1,157	\$3,411	\$2,327	\$2,873	148%	-16%	23%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$74,840	\$72,962	\$23,850	n/a	-68%	-67%
prorated Total		\$2,990,211	\$6,845,900	\$7,348,344	\$2,440,782	-18%	-64%	-67%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$15,458,643	\$20,072,165	\$20,860,353	\$18,540,501	20%	-8%	-11%	58.6%	56.4%	57.6%	52.8%
Student Instructional Support	\$1,624,031	\$2,343,393	\$2,156,252	\$2,696,468	66%	15%	25%	6.2%	6.6%	6.0%	7.7%
Overhead and Operational	\$5,925,636	\$7,363,247	\$7,211,521	\$7,668,046	29%	4%	6%	22.4%	20.7%	19.9%	21.8%
Nonoperational	\$3,391,392	\$5,779,051	\$5,990,135	\$6,194,338	83%	7%	3%	12.8%	16.3%	16.5%	17.6%
Grand Total	\$26,399,702	\$35,557,856	\$36,218,261	\$35,099,353	33%	-1%	-3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.7%	63.0%	63.5%	60.5%